



Trustees' Financial Summary

FY2015-16

Submit ID: 0491-05797449

25 Lewis & Clark County

0491 Trinity Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Jill Jose **Phone #:** (406) 933-5445

(Signature)

(Date)

Chair, Board of Trustees: Brian Grady

(Signature)

(Date)

County Superintendant Katrina Chaney

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	Indirect Cost Pool	LOCAL		
140	Title II Part A	FEDERAL	2010	84.367
159	Miscellaneous Direct Federal Grant	FEDERAL	unknown	unknown
310	Title I, Part A, Improving Basic Programs	FEDERAL	2010	84.010A
315	Title I Improving Basic Programs	FEDERAL	2010	84.010A
354	Misc Donations	LOCAL		
366	Deferred Maintenance & Energy Efficiency	STATE	state	NA
367	State OTO FullTime Kindergarten Startup	STATE		state
369	IDEA Part B (Trans from Coop)	FEDERAL	unknown	84.027A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,761.82	28,190.85		
02	Taxes Receivable - Real and Personal (120-149)	1,376.64	1,533.76		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	44,138.46	29,724.61		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,376.64	1,533.76		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	27,143.36			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	15,618.46	28,190.85		
52	TOTAL FUND BALANCE/EQUITY	42,761.82	28,190.85		
53	TOTAL LIABILITIES AND FUND BALANCE	44,138.46	29,724.61		

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(418.56)	4,498.66	(16,676.05)	
02	Taxes Receivable - Real and Personal (120-149)	3,371.51			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			27,415.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,952.95	4,498.66	10,738.95	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,371.51			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(418.56)	4,498.66	10,738.95	
52	TOTAL FUND BALANCE/EQUITY	(418.56)	4,498.66	10,738.95	
53	TOTAL LIABILITIES AND FUND BALANCE	2,952.95	4,498.66	10,738.95	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	55,211.88			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	55,211.88			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	55,211.88			
52	TOTAL FUND BALANCE/EQUITY	55,211.88			
53	TOTAL LIABILITIES AND FUND BALANCE	55,211.88			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	648.70	189,342.24		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	648.70	189,342.24		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	648.70	189,342.24		
52	TOTAL FUND BALANCE/EQUITY	648.70	189,342.24		
53	TOTAL LIABILITIES AND FUND BALANCE	648.70	189,342.24		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,632.67			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,632.67			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,632.67			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,632.67			
53	TOTAL LIABILITIES AND FUND BALANCE	1,632.67			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	898.32	12,811.34		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	898.32	12,811.34		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	898.32	12,811.34		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	898.32	12,811.34		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	898.32	12,811.34		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	50,771.41	57,550.76
1112	District Levy - Personal Property	3,888.27	381.91
1190	Penalties and Interest on Taxes	173.64	104.89
3110	Direct State Aid	66,917.69	70,144.13
3111	Quality Educator	6,692.40	6,848.60
3112	At Risk Student	6,503.75	6,176.98
3113	Indian Education For All	428.40	417.60
3114	American Indian Achievement Gap	200.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	2,441.00	2,570.40
3116	Data For Achievement	315.00	400.00
3118	Natural Resource Development	476.87	787.48
3444	State School Block Grant	10,201.87	10,201.87
3446	SB96 Block Grant Reimbursement	719.25	0.00
6100	Material Prior Period Revenue Adjustments	104.97	-497.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		149,834.52	155,292.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	65,089.88	60,832.94
			2XX Personal Services - Employee Benefits	867.60	935.57
			3XX Purchased Professional and Technical Services	718.80	718.80
			4XX Purchased Property Services	539.00	597.50
			5XX Other Purchased Services	814.83	40.38
			6XX Supplies and Materials	10,338.11	4,859.36
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	1,700.00	1,785.00
			3XX Purchased Professional and Technical Services	1,896.50	1,441.00
			5XX Other Purchased Services	452.00	508.70
		222X	Educational Media Services		
			1XX Personal Services - Salaries	2,280.00	2,025.00
			5XX Other Purchased Services	441.49	614.58
			6XX Supplies and Materials	55.00	0.00
		23XX	Support Services - General Administration		
			5XX Other Purchased Services	4,438.00	4,471.28
			810 Dues and Fees	2,165.00	1,544.93
			8XX Other Expenditures	676.00	1,038.28



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	14,280.00	14,705.60	
		2XX	Personal Services - Employee Benefits	167.99	0.00	
		3XX	Purchased Professional and Technical Services	2,646.26	7,016.94	
		5XX	Other Purchased Services	374.64	376.22	
		6XX	Supplies and Materials	705.23	112.87	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	8,200.88	8,878.00	
		2XX	Personal Services - Employee Benefits	200.00	200.00	
		4XX	Purchased Property Services	21,473.53	8,627.31	
		6XX	Supplies and Materials	4,662.11	1,734.17	
		4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	0.00	21,000.00	
280	Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	0.00	5,872.00	
		3XX	Purchased Professional and Technical Services	300.00	1,682.54	
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	3,279.47	2,768.32	
365	Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
		5XX	Other Purchased Services	0.00	139.70	
710	School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		5XX	Other Purchased Services	800.50	453.05	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>149,562.82</u>	<u>154,980.04</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					29,391.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					155,292.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					154,980.04	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	27,143.36	Less Last Year	14,085.04	(4b)	13,058.32	
					13,058.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,761.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	98,461.72	61,095.65
	1112 District Levy - Personal Property	7,455.01	533.54
	1190 Penalties and Interest on Taxes	252.16	147.57
	2220 County On-Schedule Trans Reimb	10,421.68	3,901.50
	3210 State On-Schedule Trans Reimb	10,421.70	5,210.85
	3444 State School Block Grant	3,648.11	3,648.11
	3446 SB96 Block Grant Reimbursement	498.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		131,159.01	74,537.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	3,195.00	3,676.40
		27XX	Student Transportation Services		
			5XX Other Purchased Services	88,197.86	82,348.24
			6XX Supplies and Materials	0.00	788.44
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			5XX Other Purchased Services	6,899.20	11,277.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				98,292.06	98,090.38

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance	51,744.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,537.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,090.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,190.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2015 Value	2016 Value
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	0.00	33.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	33.07

Schedule Of Changes Worksheet					Fund Code 12	
Beginning Fund Balance					33.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33.07	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	123,843.14	133,675.20
	1112 District Levy - Personal Property	9,627.26	947.55
	1190 Penalties and Interest on Taxes	513.17	258.37
	1510 Interest Earnings	105.70	800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		134,089.27	135,681.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	132,185.92	137,464.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				132,185.92	137,464.63	

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						1,364.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,681.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						137,464.63 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-418.56 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	14,847.79	15,220.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,847.79</u>	<u>15,220.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,269.78	11,652.98
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	279.30	297.40
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	374.82	376.64
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,442.60	2,805.54
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	646.96	707.50
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	547.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,013.46</u>	<u>16,387.97</u>

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	5,666.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,220.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,387.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,498.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
101 Indirect Cost Pool		
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,016.00
140 Title II Part A		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,372.00
159 Miscellaneous Direct Federal Grant		
	4100 Federal Miscellaneous Grants - Direct from Feds	1,277.33
310 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	35,146.00
369 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	4,644.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>58,455.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
140 Title II Part A					
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries		14,034.16
			2XX Personal Services - Employee Benefits		2,337.75
			140 Subtotal		<u>16,371.91</u>
159 Miscellaneous Direct Federal Grant					
	410 Miscellaneous Federal Grants Direct from Feds				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,094.35
			2XX Personal Services - Employee Benefits		181.99
			159 Subtotal		<u>1,276.34</u>
310 Title I, Part A, Improving Basic Programs					
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		26,023.80
			2XX Personal Services - Employee Benefits		4,330.50
			5XX Other Purchased Services		918.37
			6XX Supplies and Materials		3,873.72
			310 Subtotal		<u>35,146.39</u>
366 Deferred Maintenance & Energy Efficiency					
	366 OTO Capital Invest & Deferred Maintenance				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		987.00
			366 Subtotal		<u>987.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
369	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,912.00
			2XX Personal Services - Employee Benefits		314.54
			3XX Purchased Professional and Technical Services		417.46
			369 Subtotal		4,644.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					58,425.64

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	10,709.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,455.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,425.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,738.95	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Indirect Cost Pool	1,016.00	0.00	1,016.00
140 Title II Part A	16,372.00	16,371.91	0.09
159 Miscellaneous Direct Federal Grant	1,277.33	1,276.34	0.99
310 Title I, Part A, Improving Basic Programs	35,146.00	35,146.39	-0.39
366 Deferred Maintenance & Energy Efficiency	0.00	987.00	-987.00
369 IDEA Part B (Trans from Coop)	4,644.00	4,644.00	0.00
Total	58,455.33	58,425.64	29.69



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	161.24	161.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>161.24</u>	<u>161.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					487.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					161.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					648.70 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	300.00	628.46
	3445 State Combined Fund School Block Grant	30,834.97	30,834.97
	3447 SB96 Combined Block Grant Reimbursement	1,779.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,914.60	31,463.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	110.00	11,495.97
			2XX	Personal Services - Employee Benefits	18.30	0.00
		23XX	Support Services - General Administration			
			3XX	Purchased Professional and Technical Services	319.50	0.00
			8XX	Other Expenditures	0.00	1,716.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	1,008.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				447.80	14,219.97	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						172,098.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,463.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,219.97 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						189,342.24 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	81,839.00	86,509.92
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,193.00	155.30
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	85.50	619.60
XX	XXX 26XX 41X	Energy Utility Services	7,367.00	3,886.30
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	132,186.00	137,464.63
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,570.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,570.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	856.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,701.37
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	10,322.86
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	5,872.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	1,682.54	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,768.32	0.00	0.00	0.00	0.00
Totals			10,322.86	0.00	0.00	0.00	0.00

10,322.86

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	2,200.00	0.00	0.00	0.00	2,200.00
Land Improvements	15,684.00	0.00	0.00	0.00	15,684.00
Buildings	122,014.40	0.00	0.00	0.00	122,014.40
Totals at Historical Cost	139,898.40	0.00	0.00	0.00	139,898.40
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	139,898.40	0.00	0.00	0.00	139,898.40

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
*** Operations and Maintenance (26XX)	2,440.00	0.00	0.00
Total Depreciation for FY2016	2,440.00	0.00	0.00

*** Has comment.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - TRS	146,147.00	0.00	11,922.00	134,225.00